



Code of Conduct and Business Ethics

1. Purpose:

- 1.1 Nirmitee Robotics India Limited ("the Company") is committed to being an equal opportunity employer. It expects all employees to demonstrate the highest standards of professional ethics, fairness, and transparency in fulfilling their duties and responsibilities. Employees must adhere to the Company's Code of Conduct, along with all other organizational policies, guidelines, and applicable laws.
- 1.2 We must consistently uphold integrity as a core value, ensuring the trust and confidence of our business partners, customers, and stakeholders. Every employee is expected to act with the utmost integrity to maintain and strengthen this trust in all interactions and responsibilities.
- 1.3 The Code of Conduct ("the Code") serves as a key policy document, mandating compliance from every individual working with or on behalf of the Company, irrespective of their location.
- 1.4 This policy, including any future amendments, will be accessible through the HR portal.

2. Responsibility Matrix

- 2.1 The Heads of Departments, Heads of Zones C Regions, and the Designated Compliance Officer are responsible for:
 - a. Enforcing strict compliance with the code, leading by examples as role models.
 - b. Ensuring all team members are well informed about the code and comply with it fully.
 - c. Holding team members accountable for any breaches of the code.
- 2.2 Any instance of non-compliance must be immediately reported to the Head of Human Resources.

3. Dealing with External Entities

Contact with the Electronic and Print Media: Only authorized individuals may engage with the media or discuss matters related to the Company or its subsidiaries. Employees are strictly prohibited from discussing Company affairs with the media or posting about them on social media platforms. In the absence of an appointed individual, the CXO shall assume this responsibility by default.

4. Confidential s Proprietary Information and Data Protection

Definition: Confidential C proprietary information encompasses all materials designated as such by the Company. This includes, but is not limited to, documents, computer programs, software, designs, patents, trademarks, inventions, and any copyrighted materials created by the Company. It also covers business plans, methods, financial data, personnel information, and details about suppliers, customers, and partners.

Employee Responsibilities: Employees must not disclose confidential or proprietary information to third parties or use it for personal gain without proper authorization.

- Sharing of such information is strictly limited to a "need-to-have" and "need-to-know" basis.
- Employees are prohibited from possessing or copying confidential information without prior permission.

Data Protection and Security:

Employees are required to:

- Adhere to the Company's security measures and internal controls for safeguarding information and computer systems.
- Comply with standards outlined in the Information Security Policy and ISO 27001 guidelines.
- Cooperate with the CTO to ensure compliance with all legal and policy requirements for information security, data protection, and privacy.

5. Records Management

Employees are required to adhere to proper records management practices and procedures, ensuring organizational accountability and compliance.

- **Records Placement:** All company documents must be filed in accordance with the Information Security Policy or the respective departmental Standard Operating Procedures (SOPs).
- **Authorizations for Controlled Records:** Employees may only remove, replace, or modify controlled records from official files with proper authorization and documented approval. Controlled records must be complete, current, and accurate at all times to maintain organizational accountability during official scrutiny.
- **Handling of Records:** Employees must refrain from damaging, disposing of, or interfering with official documents or files. The destruction of records must be authorized by the line manager and executed in line with established procedures.
- **Security and Preservation:** Employees should ensure the security of sensitive records and take precautions against unauthorized access, loss, or damage.

By upholding these principles, employees contribute to the effective management of company records, safeguarding information integrity, and ensuring compliance with organizational and legal standards.

6. Dual Employment, Directorships, and Vested Interest

- a) Employees are prohibited from engaging in dual employment or holding directorships, unless expressly approved by the Head of Human Resources under exceptional circumstances.
- b) Employees are restricted from joining competitors or clients of the Company for a period of one (1) year following their resignation or termination from the Company.

c) Employees are required to voluntarily disclose if they have a relative working within the Company.

7. Dealing with Clients

- Authorized Employees must acknowledge receipt of any complaint from an Investor, Client, or Government body within two (2) working days. The complaint should be resolved within fourteen (14) working days. If additional time is required for resolution, the complainant must be informed within the acknowledgment period of two (2) working days, clearly communicating the updated timeline.
- All responses addressed to Investors, Clients, and Government bodies must be reviewed and duly approved or authorized by the respective Head of Department before being sent.

8. Work Culture

All employees are responsible for fostering a positive and professional work environment by adhering to the following principles:

- a) Implement the highest standards of transparency, integrity, accountability, and corporate social responsibility in all actions.
- b) Protect company assets and ensure they are used efficiently and solely for legitimate official purposes. Comply with all applicable policies, procedures, codes, rules, regulations, manuals, circulars, and internal guidelines.
- c) Follow all lawful and reasonable directions issued by authorized seniors.
- d) Maintain strict confidentiality when handling data and information related to the company, its clients, employees, or work. Promptly inform the IT department of any breach of confidentiality.
- e) Report any suspicious activities, such as misappropriation, cash dealings, money laundering, or funding of terrorism or anti-social activities, in accordance with the Whistle Blower Policy.
- f) Immediately report unethical or immoral actions that could materially affect the Company's business interests.
- g) Ensure compliance with all applicable governmental laws, rules, notifications, and regulations. Seek guidance from the Head of Compliance if in doubt.
- h) Treat all individuals with respect and courtesy. The company reserves the right to take disciplinary action, including termination, for any conduct lacking respect and courtesy.
- i) Conduct all activities on behalf of the company with professionalism, honesty, integrity, and high moral and ethical standards. All actions must be fair, transparent, and perceived as such by third parties or clients.
- j) Carry a valid company identity card at all times and identify oneself as a company employee when required.
- k) Exhibit due skill, care, and diligence in all professional activities.
- l) Disclose and take reasonable measures to avoid any actual or apparent conflicts of interest.
- m) Interact fairly with customers, suppliers, agents, competitors, and other employees of group companies.
- n) Avoid using position, power, or authority for personal gain or to benefit another person improperly.
- o) Provide accurate and truthful information in response to official requests and refrain from disseminating false or

misleading information.

p) Refrain from the exploitation of insider information.

G. An Equal Opportunity Workplace:

G.1 Company is committed to fostering a work environment free from discrimination and harassment. Employment decisions are based on merit and business needs.

- We are an equal opportunity employer and adhere to fair employment practices.
- Discrimination or harassment based on race, color, religion, disability, gender, national origin, sexual orientation, gender identity, gender expression, age, genetic information, military status, or any other legally protected status is strictly prohibited.
- COMPANY values diversity, recognizing it as a competitive advantage in creating a thriving workplace.

G.2 Fair Employment Practices and Diversity

- a) Company is committed to adopting fair employment practices and promoting workplace diversity. The Company strives to recruit, develop, and retain top talent from a diverse candidate pool. Advancement is based on talent and performance, with a steadfast commitment to equal opportunity.
- b) As part of fair employment practices:
- c) Employees must not, during their service or within one (1) year after cessation of employment, directly or indirectly solicit or employ any director, officer, or employee of COMPANY, or any employee of a client, service provider, or vendor. This includes individuals associated with the employee during the one year prior to their cessation of service. Employees must also avoid causing such individuals to be solicited or employed by any third party with whom the employee is associated in any capacity.

G.3 Fair Competition

Company is dedicated to fair competition in the marketplace. While gathering information about competitors' products and services is common practice, the Company ensures that its methods of competing remain ethical and in line with fair business standards.

G.4 Whistle Blowing

Any employee, whether permanent, temporary, or contractual, may report unethical practices or malpractices by any other employee or group of employees, within or outside the Company. Employees may do so without fear of retaliation or harm by contacting the Whistle Blower Committee at cs@nirmiteerobotics.com. Please refer to the Whistle Blower Policy for additional details.

G.5 Prevention of Sexual Harassment

Company upholds the principle that employees have:

- The right to work in an environment free from sexual harassment.
- The opportunity to treat and complement one another as equal.
- The right to be treated with respect and dignity (refer to the POSH Policy for further details).
- Employees aggrieved by acts of sexual harassment may file a complaint with the Internal Complaints Committee (ICC) by contacting cs@nirmiteerobotics.com
- Disciplinary actions for sexual harassment may include dismissal from employment with the Company.
- For more details, please refer to the Policy for Prevention of Sexual Harassment at the Workplace.

G.6 Things to Be Avoided

To maintain integrity and professionalism, employees must avoid the following actions:

- a) Taking unfair advantage of others through manipulation, concealment, misuse of confidential information, or any form of misrepresentation or unfair practice.
- b) Engaging in transactions or practices that could influence their actions in ways not aligned with the Company's best interests.
- c) Misappropriating or pilfering Company funds.
- d) Discussing compensation, incentives, or earnings with others.
- e) Situations that could create a conflict of interest with official duties. Seek guidance from the Head of HR when in doubt.
- f) Publishing or sharing material (e.g., leaflets, circulars) deemed as advertisements under SEBI Regulations without prior approval from the Head of Compliance.
- g) Providing investment advice in publicly accessible media without due authorization from the Head of Compliance and/or the CEO.
- h) Using rude, abusive, or unprofessional language with customers, partners, colleagues, or employees. Any instances of sexual misconduct, remarks, or conduct are strictly prohibited. COMPANY maintains zero tolerance for such behavior and reserves the right to take disciplinary action, including termination.

10. Dress Code

All employees are expected to follow the guidelines below to maintain a professional appearance:

a) Men:

- Formal attire (formal shirt and trousers) is required from Monday to Thursday.
- Business Casuals may be worn on Friday. Business casuals must exclude collar-less T-shirts, slippers, sandals, or similar footwear.
- Employees should maintain a neat, well-groomed appearance and wear shoes that complement professional attire.
- Employees in marketing and front office roles are required to wear a tie.

b) Women:

- Formal attire (salwar kameez, saree, or formal business suit) is required from Monday to Thursday.
- Business casuals may be worn on Fridays. Business casuals must exclude slippers, loud footwear, or similar styles.
- Employees should be well-groomed, dress neatly, and wear shoes/footwear that complement professional attire.
- Makeup should be appropriate, and excessive jewelry or accessories must be avoided.

11. Attendance s Punctuality

- The Company expects all employees to contribute productively to its success and profitability.
- Regular attendance and punctuality are mandatory. In cases of unavoidable tardiness or absence, employees must notify their direct manager before the start of the workday or, in emergencies, as soon as reasonably possible.
- Any employee absent without prior approval from the reporting line manager or HR for five (5) consecutive days will be considered as absconding. Reinstatement will require due authorization from the reporting manager and will only be granted in cases of unforeseen medical emergencies.

12 . Hours of Work

- The normal workweek comprises forty (40) hours; however, specific work timings may vary depending on Company's/ department's requirements.
- Employees may work beyond their scheduled hours only with prior permission from the Reporting Manager and/or Head of the Department.

13. Alcohol and Unprescribed Drugs

The consumption, possession, or illegal trafficking of alcohol or psychotropic substances during employment is strictly prohibited and subject to applicable laws.

14. Smoking

- Smoking is strictly prohibited within the Company's premises.
- Any employee witnessing a breach of this policy must report it immediately to the HR Department. The Company reserves the right to take appropriate disciplinary action, which may include immediate termination of employment.

EMPLOYEE DECLARATION (To be submitted to Compliance Team at the time of joining)

I, Mr./Ms. _____, confirm and declare the following:

I have thoroughly read and understood the Policy on Employee Code of Conduct and Business Ethics. I undertake to comply with it fully, as always required by the Company.

I understand that any contravention of the above provisions on my part may result in appropriate legal action as deemed necessary by the Company.

I agree to assist the Company by providing the necessary information as requested during the tenure of my employment. In case of any questions regarding the interpretation or application of the Policy on Employee Code of Conduct and Business Ethics, other Company policies, or applicable legal and regulatory requirements, I acknowledge that I may consult my reporting manager, the Office of Compliance, the Human Resources Department, or the Legal Department. I am aware that such inquiries or reports will be kept strictly confidential.

Employee Name: _____

Signature: _____ Date: _____

Place: _____